

Message Text

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INFO OCT-01 ADP-00 AID-20 CEA-02 CIAE-00 COME-00 EB-11

EA-11 FRB-02 INR-10 IO-13 NEA-10 NSAE-00 RSC-01

OPIC-12 TRSE-00 CIEP-02 LAB-06 SIL-01 OMB-01 STR-08

AGR-20 SS-15 NSC-10 L-03 ABF-01 RSR-01 /186 W

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R 031634 Z JUL 73

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TO SECSTATE WASHDC 150

INFO USMISSION EC BRUSSELS

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E. O. 11652: N/A

TAGS: EFIN, OECD

SUBJECT: COMMITTEE ON FISCAL AFFAIRS MEETING, JUNE 26-28, 1973

REF: (A) CFA/ A (73) 1 (E) CFA (73)6

((B) CFA(73)10

(C) CFA(73)5 (F) CFA(73)4

(D) CFA(73)7 (G) CFA(73)9

1. SUMMARY. COMMITTEE ON FISCAL AFFAIRS (CFA) ELECTED NEW CHAIRMAN (DELORME- FRANCE) AND THREE VICE CHAIRMEN (SMALLWOOD- U. K., FAVEIRO- PORTUGAL, AOKI- JAPAN). AFTER GIVING VOTE OF THANKS TO OUTGOING CHAIRMAN GORDON FOR HIS GUIDANCE DURING FIRST TWO YEARS, IT PROCEEDED TO DETAILED DISCUSSION EIGHT SUBSTANTIVE ITEMS ON AGENDA (REF A). ONLY TWO WP REPORTS AND PROPOSALS (1) COMPANY TAXATION AND (2) TAXATION ON ISSUE AND TRANSFER OF SECURITIES) ARE EXPECTED TO BE READY TO SEND TO COUNCIL BEFORE END 1973. CFA AGREED THAT WP-6 CONCENTRATE INITIALLY ON QUESTIONS OF TRANSFER PRICES, TAX INCENTIVES AND MNC FINANCIAL STRATEGY VIS- A- VIS TAXATION, AND ASKED THAT INITIAL REPORT BE READY BEFORE NEXT MEETING OF CFA

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JANUARY 15-17, 1973. END SUMMARY.

2. DOUBLE TAXATION. IN ORAL REPORT, WP-1 CHAIRMAN WIDMER NOTED MAIN TASK IS TO REVISE FIRST MODEL DOUBLE TAX

CONVENTION (BLUE BOOK). HE INDICATED THIS WORK WAS PROGRESSING EXTREMELY SLOWLY SINCE PROBLEM OF DING TO AND REVISING EXISTING 1963 DRAFT CONVENTION RAISED PROBLEMS FOR MANY COUNTRIES WHICH HAD NOT EXISTED WHEN INITIAL DRAFT CONVENTION WAS DEVELOPED. HE NOTED WP-1 HAS REVISED ITS WORKING PROCEDURES SO THAT STEERING COMMITTEE WILL HANDLE MOST DRAFTING. HOWEVER, HE STILL FELT IT WOULD BE IMPOSSIBLE TO FINISH WORK ON NEW DRAFT CONVENTION BEFORE END OF 1973. REGARDING QUESTION OF TRANSFER PRICING, HE NOTED STUDY GROUP HAD BEEN CONSIDERING WHETHER OR NOT IT WOULD BE POSSIBLE TO ESTABLISH RULES ON SUCH PRICING FOR GOODS, INTEREST AND OTHER SERVICES. HE FELT IT WOULD BE IMPOSSIBLE TO GO FURTHER WITHOUT EITHER SIGNIFICANTLY EXPANDING INPUT FROM SECRETARIAT (WHICH AT MOMENT DOES NOT HAVE ADEQUATE RESOURCES) OR HIRING OUTSIDE CONSULTANT. SECRETARIAT AND SEVERAL MEMBERS OF COMMITTEE AGREED THAT WORK COULD BE BETTER UNDERTAKEN IF WP WERE TO OBTAIN SERVICES OF OUTSIDE CONSULTANT, PREFERABLY SOMEONE ALREADY FAMILIAR WITH WORK OF WP-1. AFTER FURTHER DISCUSSION, CFA CHAIRMAN REITERATED THAT PUBLICATION OF MODEL CONVENTION IN ITS FINAL FORM SHOULD BE FIRST PRIORITY OF WP-1, AND HOPE THAT THIS WOULD BE POSSIBLE IN NEAR FUTURE.

3. CLASSIFICATION OF TAX REVENUES. WP-2 CHAIRMAN LOTZ GAVE ORAL REPORT ON CURRENT WORK, NOTING THAT 1973 EDITION OF REVENUE STATISTICS WILL COVER LONGER TIME SPAN (1965-71) AND WILL GIVE DETAIL ON ALL NATIONAL TAX REVENUES. HE CAUTIONED THAT DATA IN DRAFT REPORT ALREADY CIRCULATING IS PELIMINARY AND THAT CERTAIN MINOR CHANGES MUST BE MADE. HE NOTED THAT CERTAIN DIFFERENCES CONTINUE TO EXIST BETWEEN REVENUE FIGURES PUBLISHED BY CFA AND THOSE COMPLIED BY NATIONAL INCOME STATISTICIANS. TAX EXPERTS AND NATIONAL INCOME EXPERTS HAVE BEEN IN CLOSE CONSULTATION, AND BOTH WILL BE MAKING CERTAIN CHANGES IN THEIR STATISTICS SO AS TO ARRIVE IN NEAR FUTURE AT COMPARABLE DATA. HE ALSO NOTED THAT 1974 EDITION WOULD LIMITED OFFICIAL USE
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SHOW REVENUE BY VARIOUS LEVELS OF GOVERNMENT AS WELL AS FOR TOTAL GOVERNMENT. HE POINTED OUT THAT IMF HAD BEEN GREAT SOURCE OF ASSISTANCE IN COMPUTERIZING DATA IN WASHINGTON, AND THAT THIS DATA WILL SOON BE TRANSFERRED TO OECD FOR MAINTENANCE.

4. REGARDING WP-2 WORK ON TAX AIDS, SECRETARIAT (HACKETT) COMMENTED ON REF (B), NOTING THAT LARGE PART OF VARIATION IN RATIOS OF REVENUE TO GNP IN OECD COUNTRIES IS DUE TO DIFFERENCES IN EXTENT OF TAX AIDS AS COMPARED WITH ACUTAL BUDGET EXPENDITURES. SOME DELS (INCLUDING FRANCE) NOTED THAT SECTORAL APPROACH SUGGESTED BY WP REGARDING

TAX AIDS COULD BE USEFUL PRELIMINARY STEP. HOWEVER, OTHER DELS (U. K. AND GERMANY) NOTED THAT SAME PROBLEMS OF DEFINITION AND ESTIMATION EXIST IN NARROW SECTORAL FIELDS AS IN WIDER FIELDS, AND WERE DOUBTFUL THAT SIGNIFICANT PROGRESS COULD BE MADE. HOWEVER, THEY DID NOT WISH TO STOP WORK, AND WOULD LOOK FORWARD TO ANY PRACTICAL SUGGESTIONS WP MIGHT HAVE.

5. COMPANY TAXATION. WP-3 TERMINATED ITS WORK AND WENT OUT OF EXISTANCE AT JANUARY SESSION OF CFA AFTER PRODUCING TWO PAPERS ON TAXATION OF COMPANIES. THESE PAPERS WERE MERGED BY SECRETARIAT INTO ONE DOCUMENT (REF C) WHICH SECRETARIAT AND WP BELIEVE SHOULD BE PUBLISHED. DIFFICULTIES WITH FRENCH TEXT DELAYED CFA DECISION ON WHETHER OR NOT PUBLICATION SHOULD PROCEED. SEVERAL DELS ALSO RAISED QUESTIONS OF TECHNICAL NATURE REGARDING ENGLISH TEXT. SECRETARIAT FELT THESE POINTS COULD BE EASILY HANDLED AND SAID THAT IT FELT DOCUMENT COULD BE APPROVED BY COUNCIL IN JULY IF ALL REVISIONS WERE MINOR AND WERE COMMUNICATED TO SECRETARIAT WITHIN TEN- DAY PERIOD. U. S. REQUEST FOR TIME EXTENSION WAS APPROVED ON ASSUMPTION THAT U. S. REVISIONS WOULD BE ESSENTIALLY TECHNICAL OR FACTUAL IN NATURE.

6. TAXATION OF INTERNATIONAL BOND ISSUES. WP-4 PRODUCED A PLAN (DISCUSSED INITIALLY AT JAN 1973 SESSION) WHICH CALLS FOR IMPLEMENTATION OF MULTILATERAL, STANDARD-RATE WITHHOLDING TAX ON INTEREST PAID BY BORROWERS IN EUROBOND MARKET. THIS PLAN ENVISIONS SYSTEM IN WHICH TAX IS WITHHELD EITHER AT SOURCE OR BY FINANCIAL INTER-LIMITED OFFICIAL USE
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MEDIARIES, FISCAL AGENTS OR GUARANTORS OF EUROBOND ISSUES. JANUARY SESSION PRODUCED NUMBER OF TECHNICAL QUESTIONS WHICH WP ENDEAVORED TO ANSWER IN ITS REPORT (REF D). HOWEVER, THERE NOW REMAIN FURTHER TECHNICAL RESERVATIONS ON PART OF SEVERAL COUNTRIES AS TO WHETHER PLAN IS WATERTIGHT, WHICH THESE COUNTRIES BELIEVE TO BE MANDATORY. VARIOUS DELS ALSO COMMENTED ON BROADER ECONOMIC CONSIDERATIONS WHICH WILL BE PARAMOUNT IN THEIR DECISIONS AS TO ITS ADOPTION. SEVERAL DELS (GERMANY, AUSTRIA, FINLAND, IRELAND, LUXEMBOURG AND THE U. K.) INDICATED THEY WOULD PROBABLY BE UNABLE TO ENDORSE PLAN IN NEAR FUTURE. GERMAN DEL WAS THE MOST VOCAL CRITIC.

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AGR-20 SS-15 NSC-10 L-03 ABF-01 RSR-01 /186 W

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HE FORESAW DISTORTIONS IN CAPITAL MOVEMENTS AND TECHNICAL DIFFICULTY IN IMPLEMENTING PLAN IN GERMANY. U. K. DEL MENTIONED THAT WHILE NO OFFICIAL POLICY DECISION HAD BEEN MADE, THERE WERE SERIOUS DOUBTS AS TO TECHNICAL ASPECTS OF PLAN BY U. K. TAX OFFICIALS. U. K. DEL ALSO DOUBTFUL AS TO WHETHER PLAN WOULD BE WATERTIGHT, AND BELIEVED THAT LEAKAGES WOULD INHIBIT ITS SUCCESS.

7. BELGIUM AND NETHERLANDS DELS VIGOROUSLY DEFENDED PLAN ON TECHNICAL GROUNDS. THEY ARGUED THAT SOME COUNTRIES SHOULD CHANGE CERTAIN OF THEIR PRACTICES IN ORDER TO MAKE PLAN EFFECTIVE. THEY POINTED OUT THAT THE PRESENT 90 PERCENT OR MORE OF EUROBOND PROCEEDS ARE USED WITHIN OECD COUNTRIES; THUS, TAXING EITHER RECIPIENT, FINANCIAL INTERMEDIARY OR FISCAL AGENT WOULD, IN MOST CASES, BE ADEQUATE TO INSURE SUFFICIENTLY WATERTIGHT OPERATION OF PLAN. FRENCH DEL ALSO DEFENDED PLAN, STRESSING THAT FRENCH TAX SYSTEM ALREADY HAS SIMILAR PROVISIONS. GERMAN DEL RESPONDED THAT LENDERS AND BORROWERS MAY CHANGE THEIR PRESENT PATTERNS IN RESPONSE TO PLAN IN ORDER TO AVOID WITHHOLDING TAX. U. S. DEL RAISED CERTAIN TECHNICAL QUESTIONS, PARTICULARLY IN REGARD TO IDENTITY OF PAYEE OF EUROBOND INTEREST

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AND EFFECT UPON OVERALL U. S. TAX SYSTEM, WHICH AT PRESENT HAS RELATIVELY SIMPLY PROCEDURE FOR IDENTIFICATION OF INTEREST RECIPIENTS.

8. GIVEN TECHNICAL AND POLICY DISAGREEMENT AMONG DELEGATIONS ABOUT WP TAX PLAN, CFA CHAIRMAN SUGGESTED FURTHER WORK NEEDED TO NARROW AREAS OF DISAGREEMENT, PARTICULARLY ON TECHNICAL ASPECTS. WP WAS ASKED TO PREPARE SYNTHESIS OF VARIOUS DOCUMENTS WHICH WORKING GROUP HAS PRODUCED, WITH VIEW TO PRODUCING GLOBAL PAPER ON SUBJECT WHICH MIGHT BE CIRCULATED

MORE WIDELY. WP WAS ALSO REQUESTED TO SEARCH FOR LESS COMPREHENSIVE TECHNICAL SOLUTIONS WHICH ALL COUNTRIES MIGHT BE ABLE TO ADOPT IN ORDER THAT MINIMAL RECOMMENDATION ON TAXATION OF INTERNATIONAL INTEREST CAN BE BROUGHT TO OECD COUNCIL WHICH AWAITS SOME COMMUNICATION FROM COMMITTEE ON THIS MATTER. CHAIRMAN ASKED WP TO ACCOMPLISH THESE TWO TASKS BY END OF 1973 IN ORDER THAT SOME REPORT MIGHT BE GIVEN TO NEXT CFA SESSION IN JAN 1974.

9. TAXATION ON ISSUE AND TRANSFER OF SECURITIES. WP-5 REPORT (REF E) RECOMMENDS THAT COUNTRIES BE ENCOURAGED TO CONFORM TO COMMON STANDARD WHICH WOULD ELIMINATE TAX ON ISSUE OF BONDS, AND ESTABLISH MAXIMUM LEVEL OF 2 PERCENT FOR TAX ON ISSUE OF EQUITIES. WP CHAIRMAN WEBER ACKNOWLEDGED THAT HIS REPORT COULD RESULT IN LITTLE FURTHER PROGRESS AT PRESENT SINCE MOST OECD COUNTRIES, PARTICULARLY EEC MEMBERS, ALREADY CONFORMED TO THESE STANDARDS, WHILE COUNTRIES THAT DID NOT ALREADY CONFORM HAD INDICATED THEY WERE UNABLE TO MAKE NECESSARY CHANGES. LATTER INCLUDE U. S., CANADA AND AUSTRALIA, WHICH CANNOT BIND THEIR POLITICAL SUBDIVISIONS ON SUCH AN ISSUE, AND BELGIUM AND JAPAN, WHICH INDICATED OPPOSITION AT POLICY LEVELS. CHAIRMAN WAS AUTHORIZED TO CONVENE WP AGAIN TO TRY AND REWRITE PLAN SO THAT IT COULD BE PRESENTED IN WAY WHICH LATTER COUNTRIES COULD ACCEPT WP WAS ASKED TO REPORT BY OCT 1973 ON ANY PROGRESS, WITH IDEA OF PRESENTING FINAL REPORT TO OECD COUNCIL IN NOVEMBER.

10. TAXATION OF MULTINATIONAL ENTERPRISES. WP-6 CHAIRMAN KERLAN (FRANCE) INDICATED WP INTENDS TO CONCENTRATE ON QUESTIONS OF TRANSFER PRICES, TAX INCENTIVES, AND MNC FINANCIAL STRATEGY VIS- A- VIS TAXATION. PLAN MET WITH LIMITED OFFICIAL USE
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GENERAL APPROVAL SOME DELS CALLING ATTENTION TO NEW LEGISLATION IN THEIR COUNTRIES WHICH COULD HAVE BEARING ON STUDY. U. S. DEL URGED THAT WP REPORT TO CFA AS WORK ON EACH OF VARIOUS QUESTIONS PROGRESSED. SEVERAL DELS (ESPECIALLY SWITZERLAND) STRUCK NOTE OF CAUTION ON SPEED AND SCOPE OF WORK PROJECT. SWISS DEL POINTED OUT THAT MUCH ALREADY EXISTS IN INTERNATIONAL TAX AREA WHICH PROBABLY ALREADY APPLIES TO MNC'S. HE SUGGESTED WP ASCERTAIN HOW THIS EXISTING FRAMEWORK ACTUALLY APPLIES TO MNC QUESTION. HE CAUTIONED AGAINST ANY MNC " WITCH HUNT." GERMAN DEL AGREED THAT PROBLEM OF TRANSFER PRICES IS KEY ISSUE AND INDICATED HE WOULD WELCOME STUDY BY WP IN THIS FIELD. HE NOTED THAT NEW LEGISLATION ON TAX INCENTIVES HAD RECENTLY BEEN INTRODUCED IN GERMANY WHICH WILL ATTEMPT TO DEAL WITH PROBLEMS REGARDING CHANGES IN INTERNAL ORGANIZATION OF MNC'S WHICH SPLIT UP IN VARIOUS WAYS TO TAKE ADVANTAGE OF TAX INCENTIVES. AUSTRALIAN DEL SUGGESTED REF F (ESPECIALLY PARA 8 AND 9) CORRECTLY REFLECTS PRIORITIES FOR WP-6 WORK PROGRAM, AND STRESSED THAT SOME ASPECTS WERE PROBLEMS NOT

ONLY FOR GOVERNMENTS BUT ALSO FOR FIRMS THEMSELVES.

11. SECRETARIAT (HACKETT) NOTED XCSS WOULD PROBABLY NOT BE GIVING WP-6 MANDATE IN NEAR FUTURE. HE BELIEVED WP SHOULD CONTINUE CURRENT WORK PROGRAM, WITH POSSIBILITY OF EVENTUALLY REPORTING THROUGH COUNCIL ON QUESTIONS OF INTEREST TO XCSS. HE ALSO NOTED RISING TREND OF OPINION IN OECD TO HAVE CLOSER CONTACT WITH VARIOUS ORGANIZATIONS IN PRIVATE SECTOR SUCH AS BIAC. THIS COULD APPLY ALSO TO TAX FIELD IN HIS VIEW. CHAIRMAN SUGGESTED CFA SHOULD EXPECT FIRST REPORTS FROM WP-6 AT ITS NEXT MEETING, JAN 1973.

12. NEGATIVE INCOME TAXES. PRELIMINARY SECRETARIAT REPORT (REF G) WAS DISCUSSED AT LENGTH, IT BEING AGREED THAT WORK SHOULD CONTINUE AS RESOURCES AND TIME PERMIT. FRENCH DEL NOTED CERTAIN DIFFERENCES BETWEEN AMERICAN AND EUROPEAN TAX AND SOCIAL WELFARE SYSTEMS AS RELATED TO NEGATIVE INCOME TAX CONCEPT.

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EA-11 FRB-02 INR-10 IO-13 NEA-10 NSAE-00 RSC-01

OPIC-12 TRSE-00 CIEP-02 LAB-06 SIL-01 OMB-01 STR-08

AGR-20 SS-15 NSC-10 L-03 ABF-01 RSR-01 /186 W

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13. U. S. TAX REFORM. ASSISTANCE SECRETARY HICKMAN EXPLAINED CURRENT U. S. PROPOSALS FOR TAX CHANGES REGARDING DOMESTIC AND FOREIGN SOURCE INCOME. QUESTIONS ASKED BY CFA WERE PRIMARILY TECHNICAL IN NATURE, FOCUSSED ON SUGGESTED PROVISIONS FOR TAXING INCOME CURRENTLY WHERE FOREIGN SUBSIDIARIES OF U. S. COMPANIES BENEFIT FROM SUBSTANTIAL TAX HOLIDAYS ABROAD. QUESTION WAS RAISED WITH REGARD TO EFFECT LATTER WOULD HAVE ON U. S. TAX RELATION WITH LDC' S. IT WAS POINTED OUT THAT U. S. NOW HAS NO TAX CONVENTIONS WITH LDC' S BECAUSE OF INABILITY TO INCLUDE TAX SPARING AS PROVISION IN SUCH CONVENTIONS. HICKMAN RESPONDED THAT UNDER NEW PROVISION,

IF ENACTED, U. S. WOULD BE ABLE TO CONTINUE DEFERRAL WHERE TAX TREATIES WERE NEGOTIATED BETWEEN U. S. AND AN LDC. SECRETARIAT QUESTIONED WHETHER OR NOT TAX RECOMMENDATIONS WERE MEANT TO SOLVE U. S. BALANCE OF PAYMENTS PROBLEMS. IT BELIEVED THAT RECOMMENDED CHANGES WOULD NOT HAVE MUCH EFFECT ON BALANCE OF PAYMENTS. HICKMAN REPLIED THAT TAX CHANGES WERE NOT PRIMARILY DIRECTED TO OVERALL U. S. BALANCE OF PAYMENTS PROBLEM, BUT WERE DIRECTED MAINLY AT AREAS WHERE IT WAS BELIEVED PRESENT TAX POLICY ACTUALLY CONTRIBUTED TO BALANCE OF PAYMENTS OUTFLOWS.

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14. OTHER BUSINESS. U. S. DEL REPORTED THAT DEPRECIATION ALLOWANCES SURVEY WAS ALMOST COMPLETE AND SHOULD BE READY BY MID- JULY. NETHERLANDS DEL REPORTED THAT WP ON TAXATION OF INVESTMENT COMPANIES HAD MADE LITTLE PROGRESS BECAUSE OF LACK OF TIME OF DUTCH TAX OFFICIALS TO UNDERTAKE THIS WORK. U. S. DEL REQUESTED THAT WP CHAIRMAN BE GIVEN SOME FLEXIBILITY IN ELICITING OPINIONS FROM OUTSIDE OECD MEMBER COUNTRIES GOVERNMENT SOURCES, (E. G., FROM BANKS AND OTHER REPRESENTTIVES OF PRIVATE SECTOR). THIS SUGGESTION WAS SUPPORTED BY DUTCH AND SECRETARIAT, BUT U. K. AND SWISS DELS FELT THAT WHILE IN SOME CASES SUCH CONTACTS MIGHT BE USEFUL, WP SHOULD NOT BE GIVEN UNRESTRICTED AUTHORITY TO CONTACT OUTSIDE SOURCES, SINCE SOME SUBJECTS SHOULD BE KEPT CONFIDENTIAL UNTIL CFA HAS DECIDED THAT INFORMATION CAN BE RELEASED. NEXT CFA MEETING SET FOR JAN 15-17, 1974.
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Message Attributes

Automatic Decaptioning: X
Capture Date: 10 MAY 1999
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: n/a
Control Number: n/a
Copy: SINGLE
Draft Date: 03 JUL 1973
Decaption Date: 01 JAN 1960
Decaption Note:
Disposition Action: RELEASED
Disposition Approved on Date:
Disposition Authority: thigpegh
Disposition Case Number: n/a
Disposition Comment: 25 YEAR REVIEW
Disposition Date: 28 MAY 2004
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1973OECDP18269
Document Source: ADS
Document Unique ID: 00
Drafter: n/a
Enclosure: n/a
Executive Order: N/A
Errors: n/a
Film Number: n/a
From: OECD PARIS
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1973/newtext/t19730768/abqceggga.tel
Line Count: 359
Locator: TEXT ON-LINE
Office: ACTION EUR
Original Classification: LIMITED OFFICIAL USE
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 7
Previous Channel Indicators:
Previous Classification: LIMITED OFFICIAL USE
Previous Handling Restrictions: n/a
Reference: (A) CFA/ A (73) 1 (E) CFA (73)6 ((B) CFA(73)10 (C) CFA(73)5 (F) CFA(73)4 (D) CFA(73)7 (G) CFA(73)9
Review Action: RELEASED, APPROVED
Review Authority: thigpegh
Review Comment: n/a
Review Content Flags:
Review Date: 20 AUG 2001
Review Event:
Review Exemptions: n/a
Review History: RELEASED <20-Aug-2001 by smithrj>; APPROVED <18-Oct-2001 by thigpegh>
Review Markings:

Declassified/Released
US Department of State
EO Systematic Review
30 JUN 2005

Review Media Identifier:
Review Referrals: n/a
Review Release Date: n/a
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
Secure: OPEN
Status:
Subject: COMMITTEE ON FISCAL AFFAIRS MEETING, JUNE 26-28, 1973
TAGS: EFIN, OECD
To: STATE INFO EC BRUSSELS
Type: TE
Markings: Declassified/Released US Department of State EO Systematic Review 30 JUN 2005